

Company law comparison guide

Service area / [Corporate](#)

Legal jurisdictions / [Bermuda](#), [British Virgin Islands](#), [Cayman Islands](#), [Guernsey](#), [Jersey](#)

Date / [August 2020](#)

Basics

Companies legislation

Bermuda	Companies Act 1981, as amended (BDCA).
BVI	BVI Business Companies Act 2004, as amended (BCA).
Cayman	Companies Law (as revised) Limited Liability Companies Law (as revised) Foundation Companies Law, 2017
Guernsey	The Companies (Guernsey) Law, 2008, as amended (CGL).
Jersey	The Companies (Jersey) Law 1991, as amended (CJL).

Types of company available

Bermuda	<p>A Bermuda exempted company (BDACO) can be:</p> <ul style="list-style-type: none"> • a company limited by shares (having a par value); • a company limited by guarantee; • an unlimited liability company; • a mutual company; • a segregated accounts company; and • an incorporated segregated accounts company.
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Note: other types of corporate entity also exist in Bermuda, including limited liability companies, overseas “permit” companies, local companies and companies formed by way of private act.

BVI	<p>A British Virgin Islands company (BVIco) can be:</p> <ul style="list-style-type: none"> • limited by shares (having a par value or no par value); • a guarantee company; • an unlimited company; • a restricted purpose company; or • a segregated portfolio company.
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Types of company available

Cayman	A Cayman Islands company (Cayco) can be: <ul style="list-style-type: none">• limited by shares (having a par value or no par value);• a guarantee company;• unlimited company;• a limited liability company (LLC);• a foundation company;• a segregated portfolio company; or• a limited duration company (30 years or less).
Guernsey	A Guernsey company (Gco) can be: <ul style="list-style-type: none">• limited by shares (having a par value or no par value);• a guarantee company;• an unlimited company;• a mixed liability company; or• a cell company (including an incorporated cell of an incorporated cell company).
Jersey	A Jersey company (Jco) can be: <ul style="list-style-type: none">• limited by shares (having a par value or no par value);• a guarantee company;• an unlimited company;• a limited life company (limited by time or the occurrence of specified events); or• a cell company.

Public/private companies

Bermuda	The Bermuda CA does not distinguish between private and public companies.
BVI	The BCA does not distinguish between private and public companies.
Cayman	Cayman company laws do not distinguish between private and public companies.
Guernsey	The CGL does not distinguish between public and private companies.
Jersey	A Jco can be either a private company or a public company.

Share buybacks/redemptions

Bermuda	Permitted if permitted by the memorandum of association or the bye-laws. Redemptions and share buybacks are subject to satisfying the solvency test.
BVI	Permitted if permitted, or not expressly prohibited, by the Memorandum and Articles. Buybacks or redemptions may be made: (i) in accordance with the provisions/procedures set out in the Memorandum and Articles with the consent of the affected shareholders; (ii) by an offer to all shareholders which would leave relative voting and distribution rights unaffected and which affords each shareholder a reasonable opportunity to accept the offer; or (iii) by an offer to one or more shareholders to which all shareholders have consented in writing or which is otherwise permitted by the Memorandum and Articles and for which director resolutions have been passed confirming that the buyback or redemption is for the benefit of the remaining shareholders and the terms of the offer (including the consideration) are fair and reasonable to the BVIco and the remaining shareholders. Buybacks and redemptions must satisfy the solvency test immediately after the buyback or redemption.
Cayman	Permitted if permitted by the Memorandum or Articles. Redemptions and repurchases are subject to satisfying the solvency test.
Guernsey	Permitted if permitted by the Articles or, in respect of redemptions, any separate terms of issue of the shares. Buybacks and the related buyback agreements need to be approved by the Gco's shareholders. A Gco must satisfy the solvency test immediately after the redemption or buyback.

Continued

Share buybacks/redemptions

Jersey	Permitted and, for redemptions, if permitted by the articles of association and can convert issued non-redeemable shares into redeemable shares. If Jco is not an open ended investment company (OEIC), all the directors authorising the buyback/redemption must make a solvency statement among other things that immediately following the date on which the payment is proposed to be made Jco will be able to discharge its liabilities as they fall due and that it will be able to continue to carry on business and discharge its liabilities as they fall due until the expiry of 12 months immediately following that date. If Jco is an OEIC, the authorising directors must have reasonable grounds for believing that immediately following the date on which the payment is proposed to be made Jco will be able to discharge its liabilities as they fall due. A buyback must be sanctioned by a special resolution except where the purchase is by a wholly-owned subsidiary. If the shares are to be purchased: (i) otherwise than on a stock exchange, an additional resolution is required to approve the relevant purchase contract; or (ii) 'on exchange', the special resolution above must also specify certain terms of the purchase.
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Migrations

Bermuda	It is possible to migrate BDAcos to other jurisdictions and vice versa.
BVI	It is possible to migrate BVIcos to other jurisdictions and vice versa.
Cayman	It is possible to migrate Caycos (other than foundation companies) to other jurisdictions and vice versa.
Guernsey	It is possible to migrate Gcos to other jurisdictions and vice versa.
Jersey	It is possible to migrate Jcos to other jurisdictions and vice versa.

Mergers

Bermuda	Permitted.
BVI	Permitted.
Cayman	Permitted (other than foundation companies and segregated portfolio companies).
Guernsey	Permitted (including cell companies).
Jersey	Permitted (other than in respect of a cell company or cell, a Jco with unlimited shares or guarantee company).

Capital requirement

Bermuda	None (provided the BDAco is not a financial institution).
BVI	None.
Cayman	None.
Guernsey	None (provided that the Gco is not a supervised company).
Jersey	None.

Currency of shares

Bermuda	Any currency.
BVI	Any currency.
Cayman	Any currency.
Guernsey	Any currency.
Jersey	Any currency.

Continued

Schemes of arrangement

Bermuda	Permitted between a company and its creditors or shareholders (or a class of either of them). Must be approved by a majority in number representing three-fourths in value of those voting in respect of each relevant class of creditors and/or shareholders, and sanctioned by the court.
BVI	Permitted between BVIco and its creditors or members (or any class of either of them). Must be approved by a majority in number and 75% in value of the creditors (or class of creditors) or members (or class or members) sanctioned by the court and registered with the BVI registry. Plans of arrangement (equivalent to those under US corporate law. e.g. Delaware) are also permitted which must be approved by the directors and the court (who will determine what, if any, notice, approval or dissent rights will apply) and registered with the BVI registry.
Cayman	Permitted between Cayco and its creditors or shareholders (or a class of either of them). Must be approved by a majority in number and 75% in value of those voting in respect of each relevant class of creditors and/or shareholders, and sanctioned by the court.
Guernsey	Permitted between Gco and its creditors or shareholders (or a class of either of them). Must be approved by a majority in number and 75% in value of those voting in respect of each relevant class of creditors and/or shareholders, and sanctioned by the court.
Jersey	Permitted between Jco and its creditors or shareholders (or a class of either of them). Must be approved by a majority in number representing 75% in value of the creditors (or class of creditors) or a majority in number representing 75% of the voting rights of the shareholders (or class of shareholders) and sanctioned by the court.

Financial assistance

Bermuda	Permitted.
BVI	Permitted.
Cayman	Permitted.
Guernsey	Permitted.
Jersey	Permitted.

Formation

Timing

Bermuda	The incorporation process can generally be completed within 1-3 business days. The certificate of incorporation is conclusive evidence of the due incorporation of the BDAco and its date of incorporation.
BVI	Same day with the certificate of incorporation and return of the stamped Memorandum and Articles issued within 3-5 days. There is no 'fast track' procedure for the return of incorporation documents.
Cayman	The incorporation date is the date of filing. The certificate of incorporation and the Memorandum and Articles are returned within 48 hours or within half a day (express).
Guernsey	24 hours for a 'standard' incorporation; two hours for a 'rapid' incorporation and 15 minutes for a 'special' incorporation. A Gco is incorporated on the date of issue of the certificate of incorporation.
Jersey	Within 2 hours for a 'fast-track' incorporation, and 'out of hours' and '1-5 business days' methods available. A Jco is incorporated on the date of issue of the certificate of incorporation.

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Fee

Bermuda	\$705, plus annual government fee based on share capital (see “Ongoing Requirements” below).
BVI	US\$450 for companies authorised to issue up to a maximum of 50,000 shares and US\$1,200 for companies authorised to issue more than 50,000 shares. Same annual fee thereafter.
Cayman	Based on authorised share capital, approximately as follows: Up to US\$50k = \$734 US\$50k to \$1m = \$1,100 US\$1m to \$2m = \$2,300 Over US\$2m = \$3,012 US\$488 for express service.
Guernsey	£100 for ‘standard’ process, £350 for ‘rapid’ process or £750 for ‘special’ process regardless of proposed share capital. Annual validation fee of £250 (unregulated company).
Jersey	<ul style="list-style-type: none">• ‘Fast track’: £605• ‘Out of hours’: £1,100 (minimum fee)• Within 1 business day: £385• Within 2 business days: £275• Within 3 business days: £220• Within 5 business days: £165

Anti-money laundering (AML)/ Know your client (KYC)

Bermuda	KYC checks are performed on beneficial owners with an interest of 10% or greater and controllers (directors). Rules are adjusted for listed companies and certain regulated entities.
BVI	Compliance primarily falls on regulated BVI service providers. KYC checks are performed on beneficial owners of more than 10%. Rules are adjusted for listed, large public and certain regulated companies.
Cayman	Corporate service providers are required to perform KYC on the person(s) seeking to incorporate and control the Cayco. Abridged due diligence may be possible if the Cayco is controlled by a person regulated in a jurisdiction included in the anti-money laundering regulations as having equivalent AML controls.
Guernsey	In line with UK standards. Compliance primarily falls on regulated Guernsey service providers. KYC documents are required for beneficial owners holding 25% or more. Rules adjusted for listed companies.
Jersey	In line with UK standards. Compliance primarily falls on regulated Jersey service providers. KYC checks are performed on beneficial owners of more than 25%. Rules are adjusted for listed companies.

Directors

Minimum number

Bermuda	One director (assuming not a regulated entity).
BVI	One director (assuming not a regulated entity).
Cayman	No minimum.
Guernsey	One director.
Jersey	A public Jco: two directors. A private Jco: one director.

Individual/corporate directors

Bermuda	May be a natural person or a corporate entity. Alternate directors permitted.
BVI	May be a natural person or (except regulated entity) a corporate. Alternate and reserve directors permitted.
Cayman	May be a natural person or a corporate entity.
Guernsey	May be a natural person or (subject to conditions) a body corporate. Alternate directors permitted.

Continued

Individual/corporate directors

Jersey May be a natural person or (subject to conditions) a body corporate.

Residence

Bermuda No residency requirement; provided that the secretary is ordinarily resident in Bermuda. Alternatively, a company may satisfy the residency requirement by appointing either an individual or a company that is ordinarily resident in Bermuda to act as its resident representative in Bermuda.

BVI A director need not be resident in the BVI. However BVIcos are required to appoint a registered agent resident in the BVI and approved by the regulator.

Cayman No residency requirement for directors.

Guernsey A director need not be resident in Guernsey. The regulator may in some cases require Guernsey resident directors as a condition of giving regulatory consent.

Jersey A director need not be resident in Jersey. For a regulated Jco, there is a general regulatory (not company law) requirement for two directors to be Jersey resident.

Director duties

Bermuda In addition to certain statutory obligations, directors are subject to common law duties, every director is required to:

- act honestly and in good faith with a view to the best interest of the Bermuda Company; and
 - exercise the care, diligence and skill that a normally prudent person would exercise in comparable circumstances.
-

BVI There is statutory footing to the equitable and common law duties owed by a director.

- A director must act honestly and in good faith and what he believes to be in the best interests of the BVIco.
- A director must exercise power for a proper purpose.
- Common law duty of care and skill.

No code of corporate governance.

Cayman In addition to certain statutory obligations, directors are subject to equitable and common law duties, including to:

- act honestly and in good faith in the best interests of the Cayco;
 - exercise powers for a proper purpose;
 - not fetter discretion;
 - avoid conflicts of duty; and
 - exercise care, diligence and skill of a reasonably diligent person.
-

Guernsey Directors are subject to customary and common law duties in addition to certain statutory obligations to:

- act honestly and in good faith in the best interests of the Gco;
 - exercise powers for a proper purpose;
 - not fetter discretion;
 - avoid conflicts of duty; and
 - exercise care, diligence and skill of a reasonably diligent person.
- No code of corporate governance unless Gco is a supervised company).
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Jersey Jersey provides statutory and common law duty to:

- act honestly in good faith with a view to the best interests of the Jco; and
 - exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.
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Continued

Members

Minimum number

Bermuda	One member.
BVI	One member from the date of appointment of the first directors.
Cayman	At least one member. A limited duration Cayco must have 2 members.
Guernsey	One member.
Jersey	A public Jco must have two members unless it is a wholly-owned subsidiary. A private Jco may have one member.

Public information

Bermuda	Publicly available information is memorandum of association, notice of registered office, certificate of incorporation, register of charges, any filed prospectuses, register of members (except in the case of mutual fund companies and mutual insurance companies), register of directors and officers.
BVI	Publicly available information is memorandum and articles, registered office, registered agent as well as any register of charges, register of members or register of directors if the BVIco has elected to publicly file these.
Cayman	Publicly available information is name, date of incorporation, registered number, registered office, status (i.e. active) and type of company.
Guernsey	Publicly available information is memorandum and articles, registered office, directors, resident agent (if any), principal activities, and special and waiver resolutions.
Jersey	Publicly available information is memorandum and articles of association, special resolutions, legal owners and, for a public Jco, directors, audited accounts and prospectus.

Bearer shares

Bermuda	Not permitted.
BVI	Permissible, but must be placed with an approved or authorised custodian and therefore immobilised.
Cayman	Not permitted.
Guernsey	Not permitted.
Jersey	Not permitted.

Treasury shares

Bermuda	Can be held.
BVI	Can be held.
Cayman	Can be held.
Guernsey	Can be held.
Jersey	Can be held.

Limited liability

Bermuda	Yes. Similar to the UK.
BVI	Yes. Similar to the UK (unless incorporated as an unlimited company).
Cayman	Yes. Similar to the UK.
Guernsey	Yes. Similar to the UK.
Jersey	Yes. Similar to the UK.

Continued

Resolutions

Bermuda	Bermuda law does not define 'special resolution'. The BDCA requires certain thresholds to pass certain resolutions and the BDACO's bye-laws may make provisions for varying levels of the percentage of votes required to pass a resolution.
BVI	BVI law does not define 'special resolution'. The BVIco's Articles may make provisions for varying levels of the percentage of votes required to pass a resolution.
Cayman	A special resolution is required to amend the Articles, commence a voluntary liquidation and for certain other purposes. Requires a two-thirds' majority, or such higher majority required by the Articles. Can also be passed by unanimous written resolution.
Guernsey	A special resolution is required to amend the Articles, commence a summary winding up and for certain other purposes (subject to any higher threshold in the Gco's articles). Requires a three-quarters' majority. Can also be passed by a written resolution signed by at least 75% of the total voting rights.
Jersey	A special resolution is required to amend the memorandum or articles of association, commence a summary winding up and for certain other purposes. Requires a two-thirds' majority, or such higher majority required by the Articles. Can also be passed by written resolution capable of being passed by majority stipulated in Articles.

Company administration

Registered office in jurisdiction

Bermuda	Yes. Certain statutory books and records must be held.
BVI	Yes. Certain statutory books and records must be held. Must appoint registered agent resident in the BVI and approved by the regulator.
Cayman	Yes. Certain statutory books and records must be held.
Guernsey	Yes. Certain statutory books and records must be held. Typically appoints corporate services provider to provide registered office, but not required.
Jersey	Yes. Certain statutory books and records must be held.

Company secretary

Bermuda	Required. Can be a body corporate.
BVI	Not required.
Cayman	Not required (other than foundation companies).
Guernsey	Not required.
Jersey	Required. Can be a body corporate.

Ongoing requirements

Bermuda	<p>A company must hold an AGM of its members in each calendar year unless this requirement is waived by resolution of the members. An annual return must be submitted to the Bermuda Government on or before 31 January of every year together with the prescribed fee.</p> <p>The prescribed annual fees where the assessable capital* of the BDACO is:</p> <table><tr><td>(i)</td><td>\$0-\$12,000</td><td>\$2,095</td></tr><tr><td>(ii)</td><td>\$12,001-\$120,000</td><td>\$4,275</td></tr><tr><td>(iii)</td><td>\$120,001-\$1,200,000</td><td>\$6,590</td></tr><tr><td>(iv)</td><td>\$1,200,001-\$12,000,000</td><td>\$8,780</td></tr><tr><td>(v)</td><td>\$12,000,001-\$100,000,000</td><td>\$10,980</td></tr><tr><td>(vi)</td><td>\$100,000,001-\$500,000,000</td><td>\$19,605</td></tr><tr><td>(vii)</td><td>\$500,000,001 or more</td><td>\$32,676</td></tr></table>	(i)	\$0-\$12,000	\$2,095	(ii)	\$12,001-\$120,000	\$4,275	(iii)	\$120,001-\$1,200,000	\$6,590	(iv)	\$1,200,001-\$12,000,000	\$8,780	(v)	\$12,000,001-\$100,000,000	\$10,980	(vi)	\$100,000,001-\$500,000,000	\$19,605	(vii)	\$500,000,001 or more	\$32,676
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(vi)	\$100,000,001-\$500,000,000	\$19,605																				
(vii)	\$500,000,001 or more	\$32,676																				

* the amount of the company's authorised share capital and share premium account.

Continued

Ongoing requirements

BVI	<p>AGM is not required by law.</p> <p>Annual fee of US\$450 for BVIcos authorised to issue up to a maximum of 50,000 shares and US\$1,200 for BVIcos authorised to issue more than 50,000 shares.</p>
Cayman	<p>Must pay an annual fee and file an annual return.</p> <p>The annual fee is determined by authorised share capital and is approximately as follows: Up to US\$50k = \$854 US\$50k to \$1m = \$1,220 US\$1m to \$2m = \$2,420 Over US\$2m = \$3,132</p>
Guernsey	<p>Must file an annual validation and pay £250 for non-regulated companies, £500 for financial product companies, £750 for cell companies plus £100 for each incorporated cell or £10 for each protected cell and £1000 for regulated companies.</p> <p>All Gcos must hold an AGM, unless the shareholders otherwise resolve (90% majority).</p>
Jersey	<p>A Jco must file an annual return each year and pay an annual filing fee of £225/235 if filed using online facility/in paper form, respectively.</p> <p>A Jco is not required to hold AGMs unless its articles of association specify otherwise.</p> <p>A public Jco must prepare and file annual audited accounts.</p>

Accounting requirements

Accounts

Bermuda	Books of account must be retained in Bermuda for at least five years.
BVI	Required to maintain records and underlying documentation for at least five years, which are sufficient to show and explain the BVIco's transactions and which will, at any time, enable the financial position of the BVIco to be determined with reasonable accuracy.
Cayman	Books of account must be retained for five years.
Guernsey	Accounting records must be kept for six years which are sufficient to show and explain transactions and disclose with reasonable accuracy the financial position and enable directors to ensure accounts are properly prepared.
Jersey	Books of account must be kept for 10 years.

Auditors/filing

Bermuda	Unless regulated, no requirement to file accounts. Audit requirement may be waived.
BVI	Unless regulated, no requirement to appoint auditors or file accounts.
Cayman	Unless regulated, no requirement to appoint auditors or file accounts.
Guernsey	Unless exempt (generally small, dormant or asset-holding companies), must appoint auditors. No requirement to file accounts.
Jersey	A private Jco is not required to audit or file its accounts but a public Jco must appoint auditors and file audited accounts.

Typical regulatory consents

Issue of shares/Securities

Bermuda	Consent required subject to certain exceptions.
BVI	No consent is required unless regulated.

Continued

Issue of shares/Securities

Cayman	No consent is required unless regulated.
Guernsey	No consent is required.
Jersey	A Jco will be issued with a COBO consent as part of the incorporation process to issue shares.

Circulation of prospectus

Bermuda	A BDAco offering shares to the public is required to prepare and file with the Registrar a prospectus unless the company's shares are already listed on an appointed stock exchange or accepted by a competent regulatory authority. Exemptions also exist where (i) the shares are to be issued to less than 35 persons, (ii) the offer is of a private character, or (iii) the offer is made only to professionals.
BVI	A prospectus must be filed with the regulator in respect of any offers to the public in the BVI.
Cayman	Regulated mutual funds must file their offering document with the Cayman regulator. A Cayco is not permitted to offer its securities to the public in the Cayman Islands unless it is listed on the Cayman Stock Exchange.
Guernsey	A prospectus for registered open-ended collective investment schemes, registered closed-ended collective investment schemes or offers to the public (more than 50) of any general securities and derivatives must comply with Guernsey's Prospectus Rules. The rules do not apply to an offer to the public of general securities and derivatives listed on an exchange, in respect of a company domiciled in a IOSCO member country.
Jersey	The Jersey Registrar's consent is required to circulate a prospectus to more than 50 people. Regulatory consent is required to circulate a prospectus for a regulated fund in Jersey.

Segregated/cell companies

Bermuda	Segregated accounts companies (SAC) and Incorporated segregated accounts companies (ISAC). Prior approval is required. Segregated accounts of a SAC do not have separate legal personality. Incorporated segregated accounts of an ISAC do have separate legal personality. Both SAC and ISAC provide for segregated assets and credit ring-fencing.
BVI	Segregated portfolio companies. Prior approval of the regulator is required.
Cayman	Segregated portfolio companies. No prior approval is required. Segregated portfolio companies provide segregation of assets and credit ring-fencing.
Guernsey	Protected cell company cells do not have separate legal personality. Incorporated cell company cells are separate companies with their own legal identity. Both provide for segregated assets and credit ring-fencing.
Jersey	A protected cell company cell does not have separate legal personality. An incorporated cell company cell is a separate company with its own legal identity. Both provide for segregated assets and credit ring-fencing.

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Transfer of shares

Process

Bermuda	Unless the bye-laws provide otherwise, shares of an exempted company may be transferred by a standard instrument of transfer signed by or on behalf of the transferor. The transferee must generally be approved by the BMA. Paperless share transfers are permitted for shares listed on appointed stock exchanges.
BVI	An instrument of transfer is required signed by or on behalf of the transferor and, in the case of any share that would impose a liability to the company on the transferee, by or on behalf of the transferee. If shares are listed on a recognised exchange they may trade and settle freely in accordance with the rules and procedures of the recognised exchange.
Cayman	Shares are transferred in accordance with the requirements of the Articles. If shares are listed on an approved stock exchange, the shares can be evidenced and transferred in accordance with the laws, rules and regulations that apply to that stock exchange.
Guernsey	In accordance with Memorandum or Articles. Shares may trade and settle freely on CREST, the London Stock Exchange paperless settlement system.
Jersey	An instrument of transfer is required. Shares may trade and settle freely on CREST, the London Stock Exchange paperless settlement system. Shares may also trade electronically and settle freely on certain other designated markets including NYSE, Nasdaq and Toronto Stock Exchange. It is possible to add new markets to this facility.

Pre-emption rights

Bermuda	There are no statutory pre-emption rights.
BVI	Apply only when stated in the Memorandum or Articles.
Cayman	There are no statutory pre-emption rights.
Guernsey	There are no statutory pre-emption rights.
Jersey	There are no statutory pre-emption rights.

UK Takeover Code

Bermuda	Does not apply.
BVI	Does not apply.
Cayman	Does not apply.
Guernsey	Does apply.
Jersey	Does apply.

For further information or professional advice please contact your usual Carey Olsen contact.

Continued



FIND US

Jurisdictions

Bermuda

Carey Olsen Bermuda Limited
Rosebank Centre 5th Floor
11 Bermudiana Road
Pembroke HM 08
Bermuda

T +1 441 542 4500

E bermuda@careyolsen.com

British Virgin Islands

Carey Olsen (BVI) L.P.
Rodus Building
PO Box 3093
Road Town
Tortola VG1110
British Virgin Islands

T +1 284 394 4030

E bvi@careyolsen.com

Cayman Islands

Carey Olsen
PO Box 10008
Willow House
Cricket Square
Grand Cayman KY1-1001
Cayman Islands

T +1 345 749 2000

E cayman@careyolsen.com

Guernsey

Carey Olsen (Guernsey) LLP
PO Box 98
Carey House
Les Banques
St Peter Port
Guernsey GY1 4BZ
Channel Islands

T +44 (0)1481 727272

E guernsey@careyolsen.com

Jersey

Carey Olsen Jersey LLP
47 Esplanade
St Helier
Jersey JE1 0BD
Channel Islands

T +44 (0)1534 888900

E jerseyco@careyolsen.com

International offices

Cape Town

Carey Olsen
Protea Place
40 Dreyer Street
Claremont
Cape Town 7708
South Africa

T +27 21 286 0026

E capetown@careyolsen.com

Hong Kong

Carey Olsen Hong Kong LLP
Suites 3610-13
Jardine House
1 Connaught Place
Central
Hong Kong

T +852 3628 9000

E hongkong@careyolsen.com

London

Carey Olsen LLP
Forum St Paul's
33 Gutter Lane
London EC2V 8AS
United Kingdom

T +44 (0)20 7614 5610

E londonco@careyolsen.com

Singapore

Carey Olsen Singapore LLP
10 Collyer Quay #24-08
Ocean Financial Centre
Singapore 049315

T +65 6911 8310

E singapore@careyolsen.com



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